

Exhibit C

Summary of Hours and Fees Incurred by Professional

February 1, 2009 through May 31, 2009 (Tax Controversy Matters)
September 15, 2008 through May 31, 2009 (Securitization and Capital Markets Matters)

Professional	Admission Date	Position	2008 Current Hours Billed	2008 Hourly Rate	2009 Current Hours Billed	2009 Hourly Rate	Total Fees Billed
Abdel-Nour, Francesca	N/A	Paralegal I	N/A	N/A	34.3	\$230.00	\$7,889.00
Abroms, Michelle A.	2005	Associate	N/A	N/A	6.7	\$560.00	\$3,752.00
Amanti, Lena M.	2004	Associate	N/A	N/A	1.1	\$620.00	\$682.00
Arnholz, John	1986	Partner	1	\$950.00	4	\$995.00	\$4,930.00
Bahar, Ardrelle	2001	Associate	N/A	N/A	120.3	\$355.00	\$42,706.50
Banvard, Honor	2008	Associate	N/A	N/A	67.8	\$420.00	\$28,476.00
Bohls, Dawn	N/A	Library Reschr	N/A	N/A	4.6	\$325.00	\$1,495.00
Bowers, Christopher P.	1999	Partner	N/A	N/A	372.9	\$895.00	\$333,745.50
Brockway, David H.	1972	Partner	N/A	N/A	25	\$995.00	\$24,875.00
Brooks Jr., Gary	N/A	Paralegal I	2	\$215.00	N/A	N/A	\$430.00
Buch, Ronald L.	1993	Partner	N/A	N/A	61.5	\$780.00	\$47,970.00
Campbell, Chad W.	N/A	Lit Sup Spec	N/A	N/A	239.5	\$280.00	\$67,060.00
Capato, Gina M.	N/A	Paralegal V	1	\$305.00	3	\$325.00	\$1,280.00
Carroll, Tom	2009	Law Clerk	N/A	N/A	18.6	\$330.00	\$6,138.00
Cejudo, William P.	1989	Partner	N/A	N/A	0.2	\$815.00	\$163.00
Chen-Young, Claudine	2003	Associate	21.7	\$555.00	49.9	\$620.00	\$42,981.50
Currin, Alan	N/A	Lit Sup Mngr	N/A	N/A	198.6	\$325.00	\$64,545.00
Davis, Richard L.	2000	Partner	4.7	\$630.00	N/A	N/A	\$2,961.00
Davis-Diehl, Joseph	2008	Law Clerk	11.6	\$375.00	0.5	\$420.00	\$4,560.00
Desmond, Michael	1994	Partner	N/A	N/A	18.4	\$950.00	\$17,480.00
Dillon, Sheri A.	1999	Partner	N/A	N/A	295.2	\$815.00	\$240,588.00
Eckas, Scott E.	1990	Partner	N/A	N/A	3.4	\$800.00	\$2,720.00
Gainor, Edward E.	1992	Partner	1.75	\$865.00	1	\$920.00	\$2,433.75
Gilroy, Joyce	N/A	Paralegal V	N/A	N/A	2	\$235.00	\$470.00

Professional	Admission Date	Position	2008 Current Hours Billed	2008 Hourly Rate	2009 Current Hours Billed	2009 Hourly Rate	Total Fees Billed
Goldman, Gerald	1968	Of Counsel	N/A	N/A	2.6	\$995.00	\$2,587.00
Gouwar, James A.	1988	Partner	N/A	N/A	0.7	\$970.00	\$679.00
Greer, Stefanie	2002	Counsel	N/A	N/A	60.3	\$635.00	\$38,290.50
Gross, Robert J.	1998	Counsel	17.9	\$645.00	3.5	\$685.00	\$13,943.00
Hagan, Robert P.	2007	Associate	20.6	\$415.00	0.2	\$510.00	\$8,651.00
Harris, Susan	N/A	CntrctParalegal	N/A	N/A	67	\$150.00	\$10,050.00
Hensel, Jeannie H.	N/A	CntrctParalegal	N/A	N/A	113.8	\$325.00	\$36,985.00
Herald, Asa J.	2002	Associate	N/A	N/A	4.4	\$665.00	\$2,926.00
Hintmann, Brooke E.	2002	Associate	N/A	N/A	51.1	\$665.00	\$33,981.50
Howard, Jasper A.	1989	Partner	N/A	N/A	0.6	\$970.00	\$582.00
Huffman, Gary R.	1988	Partner	N/A	N/A	0.8	\$970.00	\$776.00
Janiga, Matthew	2009	Law Clerk	14.2	\$375.00	0.5	\$420.00	\$5,535.00
Jaramillo, Victor	2008	Law Clerk	N/A	N/A	131.8	\$420.00	\$55,356.00
Johnson, Jeffrey R.	1993	Partner	43	\$685.00	58.1	\$730.00	\$71,868.00
Katcher, Robert A.	1978	Partner	N/A	N/A	0.3	\$970.00	\$291.00
Kingsley, Darius	1995	Partner	N/A	N/A	2.5	\$705.00	\$1,762.50
Klippert, Barbara D.	1976	Partner	0.8	\$865.00	N/A	N/A	\$692.00
Laughlin, Anne M.	2008	Associate	N/A	N/A	196	\$440.00	\$86,240.00
Leonard, Bob	2007	Associate	N/A	N/A	134.7	\$440.00	\$59,268.00
Leyland, Jessica	2007	Law Clerk	2.5	\$415.00	0.3	\$510.00	\$1,190.50
Leyva, Natan J.	1991	Partner	N/A	N/A	240.1	\$760.00	\$182,476.00
Madan, Rajiv	1993	Partner	N/A	N/A	415.3	\$895.00	\$371,693.50
Magee, John B.	1972	Partner	N/A	N/A	14.6	\$995.00	\$14,527.00
Margulies, Oren P.	2006	Associate	N/A	N/A	207.1	\$510.00	\$105,621.00
Martin, Elizabeth L.	2004	Associate	N/A	N/A	2.2	\$620.00	\$1,364.00
Mears, Veronica	2008	Associate	N/A	N/A	68.1	\$440.00	\$29,964.00
Mohan, Anand	2008	Associate	19.5	\$375.00	24.9	\$420.00	\$17,770.50
Morreale, Peter C.	1994	Partner	1	\$760.00	N/A	N/A	\$760.00
Morrow, Trina	N/A	Library Resrchr	N/A	N/A	2	\$325.00	\$650.00
Muaddi, Jawad	2008	Associate	N/A	N/A	17.7	\$360.00	\$6,372.00
Murphy, Christopher	2007	Associate	N/A	N/A	31.2	\$510.00	\$15,912.00
Otero, Kevin	2005	Associate	N/A	N/A	127.3	\$590.00	\$75,107.00

Professional	Admission Date	Position	2008 Current Hours Billed	2008 Hourly Rate	2009 Current Hours Billed	2009 Hourly Rate	Total Fees Billed
Owens, Angela M.	N/A	Paralegal II	N/A	N/A	341.4	\$255.00	\$87,057.00
Pai, Sarah	2007	Associate	N/A	N/A	84.5	\$440.00	\$37,180.00
Peppelman, David J.	2008	Associate	N/A	N/A	9.1	\$440.00	\$4,004.00
Phelan, Todd	2008	Law Clerk	6.9	\$395.00	N/A	N/A	\$2,725.50
Rankin, Kiara L.	2007	Associate	N/A	N/A	293.4	\$440.00	\$129,096.00
Rodriguez, Michelle	N/A	Paralegal IV	N/A	N/A	12.6	\$300.00	\$3,780.00
Ross, Mark	N/A	Paralegal III	N/A	N/A	10.8	\$280.00	\$3,024.00
Sadler, Tim P.	1975	Counsel	28.5	\$645.00	N/A	N/A	\$18,382.50
Sakason, Alexandra B.	N/A	Paralegal I	N/A	N/A	5.3	\$230.00	\$1,219.00
Speaker, Michael P.	2003	Law Clerk	1.3	\$555.00	N/A	N/A	\$721.50
Stults, Kevin R.	2005	Associate	N/A	N/A	522.3	\$560.00	\$292,488.00
Tatarowicz, Chris	2009	Associate	N/A	N/A	53.2	\$330.00	\$17,556.00
Tidwell, Royce	2007	Associate	N/A	N/A	93.8	\$440.00	\$41,272.00
Trevicano, Luisa	N/A	Paralegal II	N/A	N/A	2.5	\$255.00	\$637.50
Walsh, Suzanne M.	2005	Associate	N/A	N/A	11.3	\$590.00	\$6,667.00
Whorton, Tanya	N/A	Library Resrchr	N/A	N/A	2	\$325.00	\$650.00
Wilson, Justin T.	2007	Associate	N/A	N/A	233	\$440.00	\$102,520.00
Zawitz, David	2008	Associate	13.5	\$395.00	1	\$440.00	\$5,772.50
Zeller, Donald	N/A	Paralegal II	38.7	\$240.00	9.9	\$255.00	\$11,812.50
Total Hours and Fees			252.15		5194.3		\$2,970,767.25
Expenses							\$175,179.47
Total Fees and Expenses							\$3,145,946.72